

# CHESTERFIELD COUNTY

Office of the Commissioner of the Revenue

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**Joseph A. Horbal**  
Commissioner

**Joseph C. Moore**  
Chief Deputy

Subject: Certification as a Short-Term Rental Business

Section 9-188 of the Chesterfield County Code requires that every person engaging in the short-term rental business shall **annually** file an application for a certificate of registration with the Commissioner of the Revenue.

Generally, a person will be certified as a short-term rental business if at least 80% of the prior year's gross rental receipts are from transactions involving rental periods of 92 consecutive days or less including extensions and renewals.

If your business is certified by the Commissioner:

- All rental inventory will be reclassified as merchant's capital and will not be subject to the business tangible personal property tax.
- The business license classification will be changed from personal service to retail merchant for the total gross rental receipts.

Enclosed is a 2005 Application for Certificate of Registration as a Short-Term Rental Business. After reading all instructions carefully, you must complete the application and return it on or before **January 31, 2005**, in the envelope provided. Once the application has been processed, you will be notified as to whether you have been certified.

Please contact this office at (804) 748-1281 if you have any questions regarding certification.